IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 21ST JUNE 2007 / 31ST JYAISHTA 1929

WP(C).No. 18972 of 2007(H)

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PETITIONER:

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DR. G.S.YOGESH,
SREELAKAM, ALAYAMON P.O., ANCHAL,
KOLLAM DISTRICT.

BY ADV. SRI.P.K.VIJAYAMOHANAN
SMT.RESMI G. NAIR

RESPONDENTS:

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1. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO GOVERNMENT,
REVENUE (SLMC) DEPARTMENT, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE DISTRICT COLLECTOR,
KOLLAM CIVIL STATION, KOLLAM.

3. THE REVENUE DIVISIONAL OFFICER,
KOLLAM CIVIL STATION, KOLLAM.

4. THE TAHSILDAR,
PATHANAPURAM, PUNALUR.

5. THE VILLAGE OFFICER,
ALAYAMON, ALAYAMON P.O., ANCHAL.

BY ADV. SHRI.MOHAMMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**C.N.RAMACHANDRAN NAIR, J.**

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**WP(C) No. 18972 of 2007**

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**Dated, this the 21st day of June, 2007**

**J U D G M E N T**

Dispute raised by the petitioner is against inclusion of plinth area of car porch as part of the plinth area of the building. According to the petitioner, the car porch is of 17 sq.m. size and if the same is excluded from the total plinth area, petitioner's building will be outside the limit for luxury tax. It is seen from the impugned orders that none of the authorities have considered the same, even though petitioner filed appeal and revision. Petitioner has cited the decision of this Court in **S.Subhash chandrababu Vs. State of Kerala and others** reported in 2006 (01) KLJ 890. In the circumstances, this WP(C) is disposed of directing 4th respondent to verify and measure the plinth area of the car porch, consider the above judgment and if the same cannot be included as per the decision of the Court, issue revised order within a period of one month from the date of production of a copy of this judgment. The fresh orders so issued shall supercede the previous order issued by the statutory authorities in the matter.

**(C.N.RAMACHANDRAN NAIR, JUDGE)**

jg